

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

PART II- DIRECT COSTS
NAME OF REPORTING UNIT

Item No.	Item Description																												
2.4.0	<u>Description of Direct Personal Services.</u> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)																												
2.5.0	<p><u>Method of Charging Direct Salaries and Wages.</u> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="1"> <thead> <tr> <th colspan="4"><u>Direct Personal Services Category</u></th> </tr> <tr> <th><u>Faculty</u> (1)</th> <th><u>Staff</u> (2)</th> <th><u>Students</u> (3)</th> <th><u>Other 1/</u> (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p>	<u>Direct Personal Services Category</u>				<u>Faculty</u> (1)	<u>Staff</u> (2)	<u>Students</u> (3)	<u>Other 1/</u> (4)	A. Payroll Distribution Method (Individual time card/actual hours and rates)	_____	_____	_____	B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	_____	_____	_____	C. After-the-fact Activity Records (Percentage Distribution of employee activity)	_____	_____	_____	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	_____	_____	_____	Y. Other(s) 1/	_____	_____	_____
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